

Tax based on  
size of table.

Tables measuring not more than 2 feet wide and 4 feet long .....	\$ 5.00
Tables measuring not more than 2½ feet wide and 5 feet long .....	10.00
Tables measuring not more than 3 feet wide and 6 feet long .....	15.00
Tables measuring not more than 3½ feet wide and 8 feet long .....	20.00
Tables measuring more than 3½ feet wide and 8 feet long .....	25.00

Bowling alleys  
taxed at \$25  
per alley.

Every person, firm, or corporation who shall rent, maintain, own a building wherein there is a bowling alley or alleys of like kind shall apply for and procure from the Commissioner of Revenue a State license for the privilege of operating such bowling alley or alleys and shall pay for such license a tax of \$25.00 for each alley kept or operated.

Organizations  
excepted.

(a). This section shall not apply to fraternal organizations having a national charter, American Legion Posts, Young Men's Christian Associations, and Young Women's Christian Associations.

No license issued  
without consent  
of counties for  
operators outside  
cities and towns.

(b). The Commissioner of Revenue shall not issue a license under this section to any person, firm, or corporation to maintain a billiard or pool table or bowling alley outside of the corporate limits of incorporated cities or towns, except with the approval of the Board of County Commissioners of the county for which the application is made, and all applications for such licenses are hereby required to be filed with such Board of County Commissioners at least seven days before being acted upon, and notice thereof published in some newspaper published in the county once a week for two weeks, or if no newspaper is published in such county, then posted at the courthouse door and three other public and conspicuous places in the community where the license is to be exercised for two weeks prior to the action of the Board of County Commissioners thereon.

Application  
published.

Cities and towns  
may prohibit  
operation of  
tables after  
license issued.

(c). If the Commissioner of Revenue shall have issued any such State license to any person, firm, or corporation to operate any billiard or pool tables, bowling alley or alleys in any city or town, the Board of Aldermen or other governing body of such city or town shall have the right at any time, and notwithstanding the issuance of such State license, to prohibit any billiard or pool tables, bowling alleys, or alleys of like kind within its limits, unless otherwise provided in its charter; and in the event any city or town shall exercise the right to prohibit the keeping and operation of such billiard or pool tables, bowling alley or alleys of like kind, the Commissioner of Revenue shall refund

Refund of just  
proportion of tax.